**Statutory Audit of NREB State Fund**

3893. SHRI SHARIEF-UD-DIN SHARIQ : Will the Minister of FINANCE be pleased to state :

(a) whether it is the duty of Comptroller and Auditor General of India to audit Northern Region Electricity Board State fund collected from State Electricity Boards/National Thermal Power Corporation/National Hydro Power Corporation and Power Grid Corporation of India Ltd. for arrangement of Meetings;

(b) if so, how many times, this fund has been audited during the last ten years;

(c) if not, the reasons therefor; and

(d) whether any shortcoming has been noticed in audit report of this fund particularly related to its purpose, collection and expenditure?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI BALASAHEB VIKHE PATIL) : (a) to (d) The required information is being collected and will be laid on the Table of the House.

**Role of CAs in Generation of Black Money**

3894. MISS MABEL REBELLO : Will the Minister of FINANCE be pleased to state:

(a) whether the Government are aware that CAs are playing major role in generating black money;

(b) if so, whether the transporters engaged with Mother Dairy's (F and V) Plant, Mangolpuri, New Delhi are evading Income Tax to the tune of several lakhs of rupees per year with the help of CAs;

(c) whether the Income Tax Department has ever conducted raids at the premises of transporters to unearth tax evasion; and

(d) if not, the reasons therefor and what action Government propose to take against CAs who are showing ways to generate black money to the transporters ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI GINGEE N. RAMACHANDRAN): (a) No such generalization can be made. However when any specific information/evidence is received about concealment of income or evasion of taxes, action under section 132 of Income Tax Act, 1961